

**ASSEMBLY BILL**

**No. 233**

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**Introduced by Assembly Member Smyth**

February 5, 2009

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An act to add Section 17239 to the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.

LEGISLATIVE COUNSEL'S DIGEST

AB 233, as introduced, Smyth. Personal income tax: deductions: pet adoption fees.

The Personal Income Tax Law allows various deductions in computing the income that is subject to the taxes imposed by that law.

This bill would allow for taxable years beginning on or after January 1, 2010, and before January 1, 2015, a deduction under that law for the qualified costs paid or incurred during the taxable year by a taxpayer for the adoption of pets from a qualified animal rescue organization, as defined.

This bill would take effect immediately as a tax levy.

Vote: majority. Appropriation: no. Fiscal committee: yes.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. Section 17239 is added to the Revenue and
- 2 Taxation Code, to read:
- 3 17239. (a) For each taxable year beginning on or after January
- 4 1, 2010, and before January 1, 2015, there shall be allowed as a
- 5 deduction an amount equal to the qualified costs paid or incurred

1 by a taxpayer for the adoption of a pet from a qualified animal  
2 rescue organization.

3 (b) For the purposes of this section, the following definitions  
4 shall apply:

5 (1) “Qualified animal rescue organization” means any city,  
6 county, or city and county animal control agency or shelter or an  
7 animal adoption organization that is exempt from taxation under  
8 Section 501(c)(3) of the Internal Revenue Code.

9 (2) “Qualified costs” means adoption fees.

10 (c) The deduction allowed under this section shall not exceed  
11 three hundred dollars (\$300).

12 SEC. 2. This act provides for a tax levy within the meaning of  
13 Article IV of the Constitution and shall go into immediate effect.